

Personal and Industrial Property Valuation Guidelines -- Trended Investment Method For January 1, 2025

If You Have Questions

For questions about these *Guidelines* or other personal and industrial property tax issues, contact:

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To access the **2025 Personal Property and Industrial Valuation Guidelines**:

- Go to the Department of Revenue's web site at www.dor.wa.gov.
- In the menu along the top select **Taxes and rates** and then **Property tax**
- Along the right side, scroll down to **Forms and publications** select **publications**.
- Scroll down and select either [Personal Property Tax Valuation Guidelines](#) or [Industrial Valuation Guidelines](#).
- Select **2025**.

Property Tax Division

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Valuation Tables – MS Excel Link

? Double click on the MS Excel icon in the box below to access the ***“2025 Personal and Industrial Property Valuation Tables.”***

In the link, you will find:

- 2025 Combined Tables (All)
- 2025 Trend I Table
- 2025 Trend II and III Tables
- 2025 Building and Land Improvements Table
- 2025 Title Plant (Supplemental B)
- Informational – 2025 Trend with Freeze
- Informational – Declining Balance Table



Purpose and Use of These Guidelines

The Department of Revenue (Department) publishes valuation guidelines to assist county assessor's offices with estimating assessed values for tangible personal and industrial property. The Department recommends assessors consider the guidelines in the valuation process in order to promote and contribute to statewide uniformity and standardization for the assessment of personal property.

The guidelines are based on typical physical depreciation and functional obsolescence for assets that have been maintained in average condition. If the appraiser is aware of market conditions, or has other evidence, adjustments to the estimated market values can be made. When identified, the obsolescence should be considered separately. Data and information must be able to substantiate any excessive obsolescence not already considered in the indicators.

To use the guidelines:

Step #1 – Find the class/type of property in the alphabetical index and note the indicated **Trend/Column** for that class/property type.

Step #2 – Find the corresponding **Trend/Column** the Index refers you to in the [Combined Table](#).

Step #3 – Using the **Combined Table**, locate the “percent good factor” at the intersection of the acquisition year row and the indicated table/column for the property being valued.

Step #4 – Using the property owner's personal property listing information; multiply the historical (or original) cost by the “percent good factor” to arrive at an estimated value as of January 1, 2025.

Example: Consider an Agricultural Tank (i.e. **Tanks – Agricultural Tanks**), **Purchased in 2014 for \$1,000**

Steps #1 & #2

- T -	
Tanks	
<i>Agricultural Tanks</i>	16
<i>Beverage Canisters/Cylinders (i.e., Pre-Mix Soda Pop)</i>	10
<i>Bulk Petroleum & Chemical</i>	B&LI / 6.5
<i>CO2 Tanks/Cylinders (& Specialty Gasses)</i>	10
<i>Cryogenic Tanks (part of a M&E setting)</i>	7.5
<i>Gas Station Fuel Tanks</i>	B&LI / 6.5
<i>Misc Tanks (i.e., above ground, non-com gas/oil)</i>	16
<i>Oxygen & Acetylene Tanks/Cylinders</i>	10
<i>Propane Tanks/Cylinders</i>	12
<i>Winery Tanks</i>	7.5

Step #3

AGE	YEAR	Trend I	30.0%	24.0%	20.0%	19.0%	18.0%	16.0%	14.0%
Economic Life (Years)			5	6	7	8	8	9	11
1	2024	1.000	0.700	0.760	0.800	0.810	0.820	0.840	0.860
2	2023	1.038	0.509	0.600	0.664	0.681	0.698	0.732	0.768
3	2022	1.110	0.381	0.487	0.568	0.590	0.612	0.658	0.706
4	2021	1.231	0.296	0.411	0.504	0.530	0.557	0.613	0.673
5	2020	1.294	0.217	0.328	0.424	0.451	0.480	0.541	0.609
6	2019	1.318	0.155	0.254	0.345	0.372	0.401	0.463	0.533
7	2018	1.354	0.150	0.198	0.284	0.310	0.338	0.400	0.471
8	2017	1.385	0.150	0.151	0.232	0.257	0.283	0.343	0.414
9	2016	1.401	0.150	0.150	0.188	0.210	0.235	0.292	0.361
10	2015	1.402	0.150	0.150	0.150	0.170	0.193	0.245	0.310
11	2014	1.420	0.150	0.150	0.150	0.150	0.158	0.209	0.270
12	2013	1.436	0.150	0.150	0.150	0.150	0.150	0.175	0.235
13	2012	1.461	0.150	0.150	0.150	0.150	0.150	0.150	0.206

Step #4

Percent Good Factor x Historical Cost = Estimated Value

**0.209 (or 20.9% Good) x \$1,000
\$209**

Estimated Value for the 2025 Assessment Year

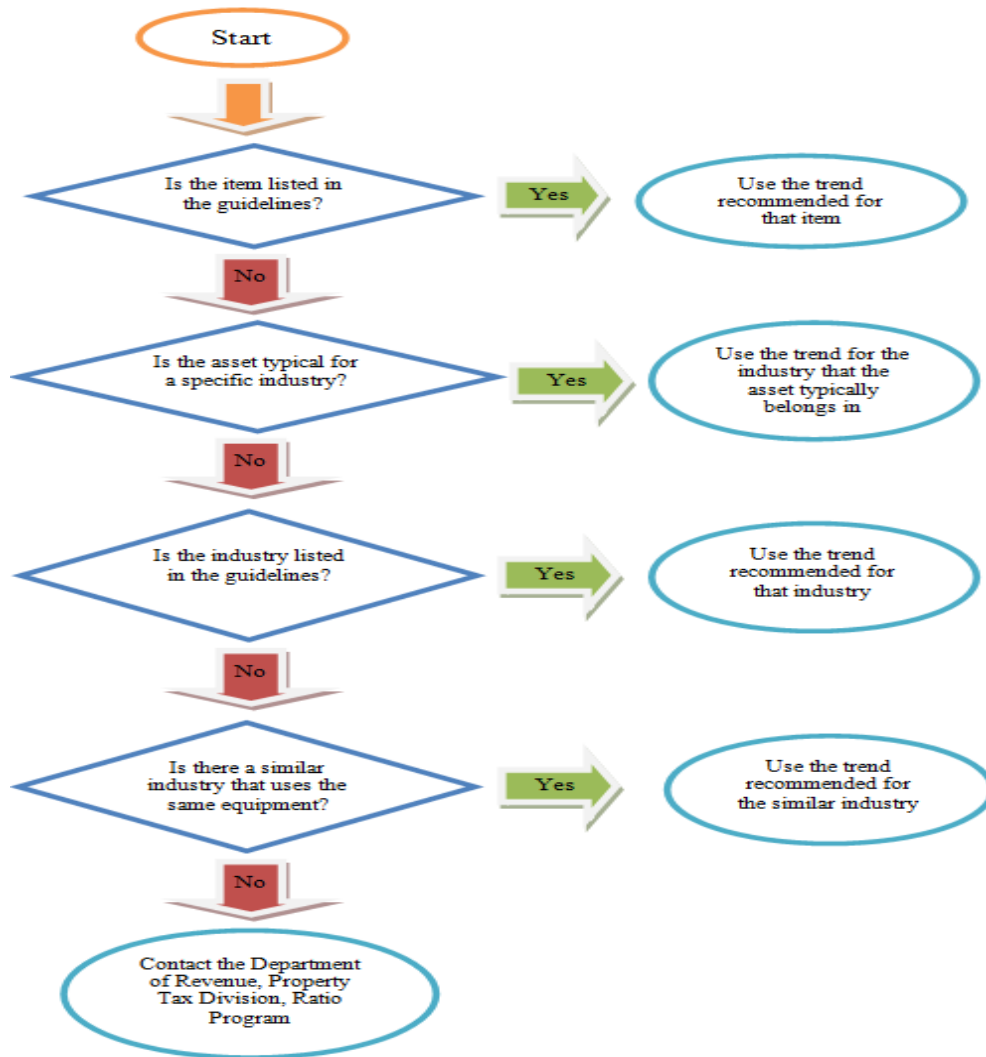
Note – The historical, or original costs, listed by the property owner need to include both hard and soft costs – such as interim financing during installation or construction, engineering, freight, installation, and any other costs necessary to put the equipment in to service. The only exclusion is sales (or use) tax, which is removed when valuing personal property.

Assets installed in a way that they become fixed to the real property, or their removal would cause significant damage to the real estate, might be regarded as real property. When valuing real property, sales (or use) tax should be included as a cost that adds value to the assets, except when there is a sales (or use) tax exemption that applies to qualifying manufacturing machinery and equipment as of the assessment date.

Determining the Appropriate Combined Trend Table

While the alphabetical index is comprehensive, instances occur when assets do not exist in the index. Therefore, use the following “*Decision Flow Chart*” as a guide to determine the appropriate combined trend table.

Decision Flow Chart



Minimum Value Percent Good Factors

Please note these guidelines are intended for estimating the value of property that is “in use.” The minimum value percent or factor is 15 percent, unless otherwise noted, as shown on the [Combined Table](#), and is intended to reflect the value of assets for as long as they are in use (*Fair Market Value In Continued Use*). For assets not in productive use (such as those in storage), freight and installation may be excluded from the cost basis to determine the value.

When the appraiser or auditor is aware of market conditions or other evidence (including, but not limited to, direction from court or board proceedings) to apply percent good factors below 15 percent, rates can be calculated and applied. Evidence must reflect the value in continued use at the retail trade level, as well as documented data and information must exist to substantiate a floor less than 15 percent.

Revisions and Clarifications to the 2025 Guidelines

Some “**Business Activity or Type of Business**” indexes may have been revised for 2025. The revisions provide clarification and update some terminology resulting from matters brought to the Department’s attention from stakeholders throughout the previous year. In some instances, revisions include updated studied industry information and available data. Revisions may also reflect, 1) advice the Department has provided for the assessment of particular equipment, 2) utilization of the best information available for the appropriate economic life, until additional information becomes available, or until further study of the equipment.

Additional Asset Valuation Topics

➤ **Specialized Tooling** used in the manufacturing of commercial airplanes, the following index can be utilized, taking into account guidance for specialized tooling unique to commercial airplane manufacturing that must be controlled for the lifetime of each commercial airplane model. Notably, FAA (*Federal Aviation Administration*) requires certification and inspection of specialized tooling used in the production of commercial airplanes for the entire lifecycle of the airplane program.

The term “tooling” here refers to articles of tangible personal property whether or not mechanized, including and similar to, but not limited to, dies, die blocks, fixtures, gages, molds, patterns, templates, jigs, and other manufacturing and inspection aids, specifically designed for use in manufacturing commercial airplanes or the components of commercial airplanes. Also, “tooling” encompasses an article(s) of tangible personal property, whether or not mechanized, that is part of a system that functions as a manufacturing and/or inspection aid if the article(s):

1. Is specifically designed for use in manufacturing commercial airplanes or components,
2. Cannot be used for purposes other than manufacturing commercial airplanes or components without substantial modification or alteration, and
3. Interacts with: a manufacturing or inspection aid, the system directly supporting such aids, or a commercial airplane or component worked on by the manufacturing or inspection aid.

For purposes of this section the terms “commercial airplane” and “component” have the meaning given to those terms in RCW 82.32.550. Additionally, the guidance applies only to the tooling noted above – and does not include general tools, machining tools, non-tooling M&E, etc. used to manufacture commercial airplanes.

- ✓ To value *Specialized Tooling*, the commercial airplane manufacturer needs to provide a percent good factor for each airplane model manufactured, utilizing the formula below (from publicly available data). Apply that percent good to the applicable airplane model specialized tooling asset costs.

$$\% \text{ Good} = 1 \text{ minus } \frac{\text{Number of Planes Actually Delivered}}{\text{Number of Planes Ordered}}$$

To a Value - In - Use ("Floor") Percent Good of 5%

- Trend II/S table remains unchanged for respective business indexes. However, **Microchip Manufacturing M&E** “Process Support Equipment & Piping,” utilizes an “in use” (floor) value of 10 percent. Given limited application statewide, the actual table reflecting a 10 percent floor is below rather than included as part of the guidelines.

Microchip Manufacturing M & E		
Percent Good Indicators - For January 1, 2025		
Valuation		
AGE	YEAR	Trend II / S - 10% Floor
1	2024	0.850
2	2023	0.765
3	2022	0.654
4	2021	0.542
5	2020	0.442
6	2019	0.374
7	2018	0.313
8	2017	0.255
9	2016	0.208
10	2015	0.173
11	2014	0.139
12	2013	0.100
13	2012	0.100
14	2011	0.100
15	2010	0.100

- **Renewable Energy**, two trend columns, one for utility-scale solar and wind generation (Trend RG) and one for utility-scale battery storage (trend RS) are included in the attached tables. These tables apply to renewable energy production that has at least 1 megawatt of nameplate capacity. The original cost reported to the county should be less any tax credits that are received based on the initial capital that was invested into the project.

In 2023 the legislature passed SHB 1756, which allows for an exemption from the state portion of property taxes for personal property for qualifying renewable energy generation companies. Taxpayers getting the property tax exemption must pay a production excise tax directly to DOR instead. More information can be found [here](#), and a copy of the form can be found [here](#).

- **Short-Term Rentals**, all property used to furnish and equip a short-term rental, also known as a vacation rental, is subject to Personal Property Tax. This includes all furnishings, décor, kitchen accessories/appliances, linens, towels, supplies, etc. The household goods and effects exemption allowed in RCW 84.36.110 does not apply to the property used in short-term rentals because of its commercial use. This is backed up by WAC 458-16-115(2)(c) which states that all personal property used for “any business or commercial purpose does not qualify for the household goods exemption.” Thus, property used to “equip and outfit a motel, hotel, apartment, sorority, fraternity, boarding house, rented home, duplex, or any other premises not used by the owner for his or her own personal residence or place of abode does not qualify for this exemption.”

The owners of the short-term rental may still qualify for the Head of Family exemption if they meet the requirements that are also laid out in WAC 458-16-115. The property tax statutes do not have a minimum use or minimum rental length requirement so ANY short-term rentals of a property in a year would necessitate a personal property tax return needing to be filed in the year following the rental(s).

Suggesting Updates to the Guidelines

We continually invite input and attempt to incorporate suggested ideas when updating the guidelines, keeping in mind the needs of all stakeholders and users.

- *What needs to be fixed, added, or deleted in the Guidelines? Why? What do you recommend?*
- *Are there any guideline business activities in the indexes or tables that need to be revised? Why? What do you recommend, and what data can you provide to substantiate the revision?*
- *Are there any types of assets, or business activities, not listed in the index, that should be listed? If so, which ones? Why?*
- *Do you have data about any assets, business activity, or type of business that might help recalibrate an existing guideline?*

Please provide any data or studies you have, as it is useful as we consider the information for updating the guidelines in the future. If you have any additional questions or comments, please contact Corey Gunnerson at CoreyG@dor.wa.gov or Lisa Brewer at lisabr@dor.wa.gov

INDEX TO TRENDED INVESTMENT VALUATION INDICATORS

For January 1, 2025 Valuations

BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Trend III, Supplemental A, or Supplemental B indicated.

[A](#) [B](#) [C](#) [D](#) [E](#) [F](#) [G](#) [H](#) [I](#) [J](#) [K](#) [L](#) [M](#) [N](#) [O](#) [P](#) [Q](#) [R](#) [S](#) [T](#) [U](#) [V](#) [W](#) [XYZ](#)

	Trend/Column		Trend/Column
- A -			
Agriculture		Aircraft Manufacturing	
Agricultural M&E (not otherwise listed below)	18	Aircraft Manufacturing – M&E	7.5
Aquaculture & Commercial fishing		Aircraft Manufacturing – small parts mfg.	14
Nets	30	Testing Equipment	24
Pens, Support Structures, Pots, traps, etc.	18	Small Tools	24
Combines (incl. headers)	16	Specialized Tooling (see Additional Valuation Topics)	
Dairy Milking M&E	14	Aircraft Parts Manufacturing	
Feed Mill M&E (production line)	7.5	M&E	14
Feed Mill M&E (portable)	12	Small Tools	24
Fertilizer & Chemical Applicators		Test Equipment	24
Drone sprayers, laser weeders	24	Amusement Games	
Dry Fertilizer Spreaders	18	Electric (non-video) Games (prize cranes, pinball, etc.)	24
Orchard & Farm sprayers	18	Manual-Type Games (pool tables, foosball tables, shuffleboard, etc.)	14
Sprayer attachments (booms, nozzles, etc.)	24	Video Arcade Games (those with a video component, monitor, joystick, etc.)	Supplemental A
Hand-held / Backpack sprayers	24	Antiques	Value at Cost
Tanks	16	Apartment F&F	16
Manure Systems - Liquid	24	Appliances	19
GPS (Steering/Guidance System)	24	Coin-Op Washer & Dryer	24
Hay Equipment, Hay Tarps	18	Appliances (Household Type, refrig., dishwasher, range/oven, microwave, washer/dryer, etc.)	19
Mint Stills & Tubs	18	Apparel Manufacturing M&E	8.5
Irrigation Systems		Aqua Farms	(see Agriculture)
Circles	18	Archery Equipment Manufacturing	12
Gated Pipe	18	Artwork (limited production)	Value at Cost
Wheel Moves & Handlines	16	Décor (mass-produced)	Value by industry
Orchard Wind Machines	12	Assisted Living Facilities	
Seed Cleaning M&E (stationary)	7.5	Furniture & Fixtures	16
Seed Cleaning M&E (portable)	12	Mattresses	30
Tanks (agricultural)	16	Automotive Repair	
Tractors	12	Diagnostic Equipment (electronic)	24
Unlicensed & Licensed Farm Vehicles including trailers (permanently sited and/or not primarily designed for use on public streets and highways; see PTA 6.2.2011 “Property Taxability of Motor Vehicles”)	16	M&E	18
Air Compressors (freestanding- <u>not</u> part of prod. line)	16	Small Tools	24
Air Conditioning (single room unit)	16	Welding Equipment	12
		Average Manufacturing M&E	7.5

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Use Trend I from Combined Table unless Trend II, Trend III, Supplemental A, or Supplemental B indicated

	Trend/Column		Trend/Column
- B -		- C -	
Bakeries		CATV / SATV (Cable & Satellite Systems)	
Industrial (wholesale bake goods mfg)	8.5	Converters, Decoders, Digital Boxes	Trend II/B
Commercial (grocery store bakery)	12	Distribution Equipment – electronic	Trend II/S
Banks		Distribution Equipment – non-electronic	14
Alarm Systems	24	Electronic Testing Equipment and Small Tools	24
ATM/Cash Machines	24	Headend Equipment – electronic	Trend II/S
Furniture & Fixtures	14	Headend Equipment – non-electronic	16
Portable Safes or Vaults	10	Modems & Routers	Trend II/N
Safety Deposit Boxes	10	Signal Receiving Equipment	12
Vault Doors	Value at Cost	Television Production Equipment	19
Barber & Beauty Shop	16	Cabinet Shop M&E	12
Bars & Taverns	19	Campground Equipment (BBQ, Picnic Table, Playground Equipment)	16
Antique Back Bars	Value at Cost	Candy & Confection Manufacturing M&E	12
Baseboard Heater Manufacturing M&E	12	Car Wash (5 Min. & Coin-Op)	18
Beer Kegs	10	Cash Machines	24
Billboards	Supplemental A	Cash Registers & Peripheral Equipment (Scanners, Credit Card & Signature Devices)	24
Bleach Manufacturing M&E	7.5	Casino Equipment	
Bleach Packaging M&E	14	F & F	19
Blinds, Drapes, Curtains, etc.	14	Game Type (F&F, blackjack table, roulette wheel, etc.)	19
Blueprinting, Photostatting, Mimeographing, & Lithograph (non-electronic)	16	Video Type	24
Boat Molds (fiberglass)	24	Cell/Wireless Telephone – Tower Only	7.5
Book Bindery	12	Cell/Wireless Telephone – Tower & Antenna	12
Bottling & Soft Drinks Manufacturing M&E		Cell/Wireless Telephone – Antenna Only	24
Beverage Canisters/Cylinders (Pre-Mix Soda Pop)	10	Cement, Clay, & Brick Products Mfg.	7.5
CO2 Tanks/Cylinders	10	Chainsaws	18
Free standing, not part of a production line	14	Chemical Products Manufacturing	8.5
Part of production line	10	Clothing Manufacturing	8.5
Bowling Alleys		Coin-Op Lockers	16
Electronic Scoring Machines	24	Coin-Op Machines	24
Lanes & F & F	12	Computer Equipment	
Pinsetters & Others M&E	19	Canned & Custom Software	Supplemental A
Brewing & Distilling	10	Lotto Machines	30
Building & Land Improvements		Mainframe/Network Computers	Trend II/N
Building Classes C, D, or S	B&LI / 4	(Storage Devices, Network Servers, Rack Mounted Equipment Uninterruptable Power Supply (UPS), Wireless Routers, Switches, Access Pts, etc)	
Chemical Buildings	B&LI / 6.5		
Office/Job Shack Type Trailers–temporarily sited	16		
Prefabricated, Portables, or Modular Bldgs – permanently sited or fixed	B&LI / 6.5		
Long-lived Imprv's (asphalt paving, fencing, etc)	10		
Short-lived Imprv's (carpet, fixtures, etc.)	16		
Butcher Shops	12		

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	Trend/Column		Trend/Column
Computer Equipment (cont)			
Personal Computers	Trend II/C		
Desktop, Laptop Computers, Tablets, etc.			
Docking Station, Computer Components			
Peripheral/Connected Hardware (scanner, printer, & multifunction)			
Cabling & Adapters (to local peripheral, minor cabling)	Trend II/C		
Permanently installed major network cabling	16		
Production Systems Computers (with direct electronic link to longer-lived equipment.)	24		
Server Racks	18		
Wide Format Printer/Plotter	24		
3-D Printers	Trend III/MM		
3-D Printers (desktop)	24		
Computer Numeric Controlled (CNC) Milling Machines, Lathes & Robotic Arms			
(freestanding, not part of a production line & the CNC hardware component is integrated within the milling machine)	Trend III/MM		
Construction M&E			
Asphalt Plant Portable	18		
Asphalt Plant Stationary	12		
General Construction	16		
Land Clearing (backhoe, excavator crawler, grader, etc.)	16		
Marine Construction			
Ships & Vessels (production line)	7.5		
Ships & Vessels (portable equipment)	12		
Pleasure Craft	12		
Boat Molds	24		
Restoration equipment (flood, fire, etc)	16		
Road Construction-Heavy (asphalt grinder, large off- highway truck, etc.)	24		
Rock Crushing			
Portable	18		
Stationary	12		
Sewer & Utilities	16		
Vehicles including Trailers	16		
(permanently sited and/or not primarily designed for use on public streets and highways; see, PTA 6.2.2011 "Property Taxability of Motor Vehicles")			
Well Drilling	16		
Container Manufacturing M&E	7.5		
Convenience Store (see Grocery & Conv Stores/Gas Station)			
Coolers			
Box Coolers, Reach-in Coolers & Freezers		16	
Walk-in Coolers & Freezers		12	
Copy Machines (freestanding units)		30	
Costumes (rental)		24	
Cranes			
Bridge, Gantry, Jib, Tower, Container		8.5	
Crawler		10	
Mobile Telescopic		16	
Curtains, Blinds, Drapes, etc.		14	
		- D -	
Dairy Milking M&E			14
Dairy Processing			10
Data Processing Equipment			30
Day Care (excludes office, kitchen, & computer assets)			24
Décor (mass-produced)			Value by industry
Dental			
CAD/CAM dentistry equipment			MM
Diagnostic Equipment (electronic)			24
Electronic equipment			24
Equipment / Furniture & Fixtures			14
Libraries			12
X-Ray Equipment (Dental)			18
Department Store F&F			16
Dies, Molds and Tooling			18
Electronic Manufacturing			24
Patterns			24
Digital Cameras and Recorders			Trend II/C
Dispensing Machinery (coin-op)			24
Distilling & Brewing			10
Doctor Offices & Health Clinics			
Electronic, diagnostic equipment			24
Equipment / Furniture & Fixtures			14
Libraries			12
X-Ray Equipment (Medical)			12
Drapes, Curtains, Blinds, etc.			14
Drone (consumer level)			24
Drug Store/Pharmacy F&F			16
Med sorting machines			24
Electronic machines (blood pressure, etc)			24

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Use Trend I from Combined Table unless Trend II, Trend III, Supplemental A, or Supplemental B indicated

	Trend/Column		Trend/Column
Dry Cleaning & Laundry M&E		Food Processing (cont)	
Coin-Op	24	Seafood Processing M&E	12
Other than Coin-Op (excluding household type)	14	Forklifts	16
Dumpsters, Garbage	16	Batteries and chargers	16
E –		Foundry	7.5
Electrical Generating		Foundry Furnaces	6.5
Gas & Diesel (portable)	16	Fraternal Lodges	14
Solar Panels (Less than 1 Mega Watt)	8.5	- G -	
Steam & Gas fired (fixed equipment)	7.5	Gambling Equipment	
Utility-Scale Wind Farm M&E (Over 1 MW)	RG	Game Type (blackjack table, roulette wheel, etc.)	19
Utility-Scale Solar Farm M&E (Over 1 MW)	RG	Video Type (slot machines, etc.)	24
Utility-Scale Battery Storage (Over 1 MW)	RS	Game Consoles (Playstation, Wii, Xbox, Oculus , etc.)	24
Electrical Manufacturing M&E	12	Garage M&E	18
Electric Vehicle (EV) Charging Stations	16	Garbage – Dumpsters	16
Electronic Equipment	24	Garbage – Plastic Waste & Recycle Containers	16
Electronic Manufacturing M&E	24	Gas Stations (see Grocery & Conv Stores/Gas St)	
Espresso Carts	24	General Contractor M&E	16
Espresso Machines (includes coffee grinders)	19	Generators (gas & diesel)	16
Extrusion M&E	12	Golf Course Equip (green & fairway mowers, etc)	18
- F –		Golf Carts	20
Farm & Agricultural Equipment (see Agriculture)		Tractors	12
Fax Machines	30	GPS Receivers (portable)	30
Feed Mill M&E (production line)	7.5	Greenhouse & Nursery M&E	16
Feed Mill M&E (portable)	12	Grocery & Convenience Stores / Gas Stations	
Fertilizer Manufacturing	7.5	Bakery (grocery store bakery department)	12
Fiberglass Molds	24	Cash Registers, Scanners, Credit Card & Signature Devices	24
Firearms (rifle, pistol, etc.)	16	Box Cooler, Reach-in Coolers & Freezers	16
Fish Processing M&E (production line & portable)	12	Deli Equipment (incl. ice makers, dishwashers, salad bars)	19
Fitness Equipment		Dispensers (gas)	20
Electronic	24	Fixtures & Equipment (electric carts, refrigeration, cases, tables, etc.)	16
Manual	16	Fuel Tanks	B&LI / 6.5
Flour, Cereal & Grain Milling	7.5	Meat Packing	12
Food Processing		POS (Point of Sale computer systems)	30
Candy & Confection Mfg M&E	12	POS peripheral equip (scanners, pin pads, etc)	24
Coffee Mfg M&E (Industrial Roasters & Grinders)	10	Public Address & Background Sound Systems	24
Coffee Mfg M&E (Packaging)	12	Security Systems / Cameras / Fire Alarms	24
Frozen Food Processing M&E	10	Walk-in Coolers & Freezers	12
Fruit & Veg Processing M&E	10		
General Food Processing M&E	10	- Return to Index -	
Meat Packing M&E	12		
Meat Processing (complex)	8.5		
Potato Processing M&E	10		

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BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Trend III, Supplemental A, or Supplemental B indicated

	Trend/Column		Trend/Column
- H -			
Hatchery M&E	16	Libraries (including law and other professions)	12
Health Spa / Day Spa Equipment		Lift Trucks	16
Manual	16	Lottery Machines and Kiosks	30
Electronic	24	Lumber & Wood Products	
Hospitals		Corrugated & Paperboard Box Manufacturing	8.5
Diagnostic Equipment (CT, MRI, ultrasound, etc)	24	Logging M&E	18
Electronic Equipment	24	Log Stackers	18
Equipment / Furniture & Fixtures	16	Pulp, Paper, & Paperboard Manufacturing	7.5
Laboratory Equip. (non-electronic)	18	Plywood & Veneer Manufacturing	8.5
Laboratory Equip. (electronic & computerized)	24	Scarifying M&E	18
Mattresses	30	Sawmills – Portable	14
X-Ray Equipment	12	Sawmills - Stationary	8.5
Hotels / Motels / Resorts		- M -	
Furniture & Equipment (includes mattresses)	19	Machine Shop M&E	
Office Equipment (see Office Equipment)		Computer Numeric Controlled (CNC)	
Restaurant & Bar Equipment	19	Milling Machines & Lathes	Trend III/MM
Swimming pool equipment	16	Freestanding M & E	12
Telephone Systems	30	Manual Milling Machines and	
TVs, Game Consoles, DVD players, etc	24	and Lathes (non-CNC)	12
- I -			
Ice Arena Equipment	16	Production Line M&E	7.5
Ice Cream Cabinets	16	Mailing Machines	20
Ice Making (industrial)	7.5	Mailboxes	16
Iron & Steel Industry	7.5	Marijuana Equipment (Value by Type)	
- J -			
Janitorial Service Equipment	20	Production – consider “Greenhouse & Nursery	
Jewelry Store F&F and Equipment	16	M&E” and “Agricultural”	
- K -			
Key Duplication Equipment	16	Processing – consider “Food Processing – General	
- L -			
Laboratories		Food Processing M&E”	
Diagnostic	24	Retail – consider “Retail Stores”	
Equipment (non-electronic)	18	Meat Packing M&E	12
Equipment (electronic & computerized)	24	Meat Processing (Complex)	8.5
Landscaping M&E	16	Metal Fabrication & Extrusion Mfg.	7.5
Laundry & Dry Cleaning		Metal Sheet Fabrication (production line)	7.5
Coin-Op	24	Metal Sheet Fabrication (not part of prod. line)	12
Other Than Coin-Op (excluding household type)	14	Microchip Manufacturing M&E	
Leather Products Manufacturing M&E	8.5	Integrated Circuit Production M&E	Trend II/B
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For January 1, 2025 Valuations

BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Trend III, Supplemental A, or Supplemental B indicated

	Trend/Column		Trend/Column
Mobile & Prefabricated Buildings			
Office/Job Shack Trailers—temporarily sited	16		
Prefabricated, Portables, or Modular Bldgs – permanently sited or fixed	B&LI / 6.5		
Mobile Yard Equipment	16		
Mortuary Service Equipment	14		
Crematorium	16		
Motels		(see Hotels /Motels)	
Music Instruments -- Rental	24		
Music Studio Recording Equipment	24		
Music Systems (background)	24		
- N -			
Neon Signs	19		
Newspaper M&E	14		
Press	10		
Photographic	16		
Computer (production)	24		
Nursing Home		(see Assisted Living Facility)	
- O -			
Office Equipment		Value at Cost	
Antiques		30	
Copy Machines		24	
Electric & Electronic Machines		14	
Furniture & Fixtures		20	
Mailing Machines		30	
Phone systems (include headsets)		10	
Safes		24	
Sound Systems (background)		19	
Water Coolers/Dispensers & Bottles		10	
Oxygen & Acetylene Tanks			
-P-			
PA (Public Address) Systems	24		
Packing & Sorting M&E (fruit, vegetable, etc.)	12		
The following may be applied if owner can document costs to mechanical vs. electronic equipment:			
Mechanical portion of the line		10	
Electronic portion of the line		24	
Paint & Varnish Manufacturing M&E	12		
Paint Booth	16		
Pallets, Crates, Lugs, Bins, Etc.	18		
			Pet Grooming & Boarding 16
			Petroleum Products
			Bulk Station Equipment 14
			Petroleum (Bulk Storage) Tank B&LI / 6.5
			Refining 8.5
			Service & Gas Station Equip (see Auto Repair and/or Grocery & Conv Stores/Gas St)
			Photography Equipment 16
			Computerized Trend II/N
			Digital Cameras & recorders Trend II/C
			Electronic 24
			One Hour Photo Equipment 16
			Plastic Manufacturing M&E 12
			Plastic Extrusion M&E 12
			Plastic Injection M&E 12
			Plumbing Shop Equipment 16
			Plywood & Veneer Manufacturing 8.5
			Pool Hall Equipment 14
			Power & Generation M&E
			Gas & Diesel (portable) 16
			Solar Panels (Less than 1 Mega Watt) 8.5
			Steam & Gas fired (fixed equipment) 7.5
			Utility-Scale Wind Farm M&E (Over 1 MW) RG
			Utility-Scale Solar Farm M&E (Over 1 MW) RG
			Utility-Scale Battery Storage (Over 1 MW) RS
			Pressure Washers (portable) 16
			Printing & Publishing Equipment (see Newspaper)
			Propane Tanks/Cylinders 12
			Pulp & Paper Manufacturing 7.5
- R -			
			Radio & Television Equipment
			Broadcasting Equipment 19
			CATV (cable system) (see CATV /SATV Equip)
			Service & Repair Equipment 19
			Towers 12
			Radio Equipment (2-Way) 24
			Railroad Rolling Stock-Private (ex logging cars) 12
			Railroad Car Conversions 16
			Refrigeration & Cold Storage 8.5

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For January 1, 2025 Valuations

BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Trend III, Supplemental A, or Supplemental B indicated

	Trend/Column		Trend/Column
Rental Equipment		Ski Manufacturing Equipment	12
Costumes	24	Small Tools	24
Public U-Rent (excluding Heavy Equipment)	24	Smelting	7.5
Rented Heavy Equipment (Value by Type)	(Value by Type)	Soft Drink Manufacturing M&E	
Rented Medical Equipment (Value by Type)	(Value by Type)	Beverage Canisters/Cylinders (Pre-Mix Soda Pop)	10
Telephones (Residential)	30	CO2 Tanks/Cylinders	10
Tuxedos	30	Free standing, not part of a production line	14
Research & Development M&E	20	Part of production line	10
Restaurants, Soda Fountains, & Drive-Ins	19	Solar Panel Manufacturing M & E	7.5
Reach-in Coolers & Freezers	16	Sound Systems (background)	24
Walk-in Coolers & Freezers	12	Surveying Equipment	
Retail Stores		Electronic	24
Cash Registers, Scanners, Credit Card & Signature Devices	24	Other Survey M&E (non electronic)	14
Furniture and Fixtures	16	- T -	
Office F&F (see Office Equipment)	(see Office Equipment)	Tanks	
POS Computer Systems	30	Agricultural Tanks	16
Public Address & Sound Systems (Background)	24	Beverage Canisters/Cylinders (Pre-Mix Soda Pop)	10
Security Systems / Cameras / Fire Alarms	24	Bulk Petroleum & Chemical	B&LI / 6.5
Sprinkler Systems	16	CO2 Tanks/Cylinders (& Specialty Gasses)	10
Robotic equipment	24	Cryogenic Tanks (part of a M&E setting)	7.5
Rock Crushers (see Construction)	(see Construction)	Gas Station Fuel Tanks	B&LI / 6.5
- S -		Misc Tanks (above ground, non-com gas/oil)	16
Sawmills (see Lumber & Wood Products)	(see Lumber & Wood Products)	Oxygen & Acetylene Tanks/Cylinders	10
Scaffolding (including rental)	24	Propane Tanks/Cylinders	12
Search Lights	18	Winery Tanks	7.5
Security Systems/Cameras	24	Tanning Salon Equipment	16
Sewing Equipment	12	Tattoo Parlor Machines	16
Sewer Construction Equipment	16	Tavern & Bar Equipment	19
Sheet Metal Fabrication (production line)	7.5	Antique Back Bars	Value at Cost
Sheet Metal Fabrication (not part of prod. line)	12	Television & Radio Equip (see Radio & Television)	
Shipbuilding (see Construction)	(see Construction)	Television (for entertainment)	24
Shipyards (see Construction)	(see Construction)	Telephones	
Shoes & Leather Products Mfg. M&E	8.5	Cellular	Trend II/C
Signs		Fax/Phone/Copier Units	30
Bulletin Boards	14	Rentals (commercial & residential)	30
Billboards, Poster Panels	Supplemental A	Systems (customer owned)	30
Electronic	16	Textile, Tent & Awning Mfg. M&E	8.5
Neon	19	Theatres / Movie & Cinema	
Plastic Illuminated & Exterior Signage	19	F&F	18
Ski Areas		Digital Projection Equipment	24
Snow Cats & Packers	24	Projection Equipment	16
Tows & Lifts	7.5		

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For January 1, 2025 Valuations

BUSINESS ACTIVITY OR TYPE OF BUSINESS

Use Trend I from Combined Table unless Trend II, Trend III, Supplemental A, or Supplemental B indicated

	Trend/Column		Trend/Column
Time/Attendance Clocks	24	Warehouse Equipment (cont)	
Tire Recapping	14	Dock Bumpers	16
Title Plants	Supplemental B	Dock Levelers	10
Truck Scales (installed)	12	Pallets, Crates, Lugs, Bins, Totes, etc.	18
Tuxedo Rentals	30	Production Systems Computers (with direct	24
Toilets, Portable	14	electronic link to longer-lived equipment.)	
Trade Show Booth & Equipment	16	Scales – platform, pallet, truck, etc.	12
- U -		Scales – freestanding electronic	24
Upholstery Equipment	16	Thermal Label/Printers	24
- V -		Water Coolers/Dispensers & Bottles	19
Vehicles including Trailers	16	Water Softeners	14
(permanently sited and/or not primarily designed		Water Systems (distribution, community)	12
for use on public streets and highways; see PTA		Welding Shop Equipment	12
6.2.2011 “Property Taxability of Motor Vehicles”)		Well Drilling	16
Vending Machines	24	Wind Turbines (Wind Farms) M&E	II/RG
Veterinarian		Utility Scale Battery Storage	II/RS
Diagnostic Equipment (electronic)	24	Winery Equipment – Production Line	
Equipment, Furniture & Fixtures	14	(including tanks & bottling line)	7.5
Kennels	16	Winery Equipment– Portable (pumps, etc.)	14
Libraries	12	Aging Barrels	Supplemental A
X-Ray Equipment	12	Innerstaves	Supplemental A
Videos (DVDs, Blu-ray Disc, etc)	Supplemental A	Wireless/Cell Telephone – Tower Only	7.5
Video Arcade Games	see Amusement Games	Wireless/Cell Telephone – Tower & Antenna	12
Video Cameras/Camcorders	24	Wireless/Cell Telephone – Antenna Only	24
Video Game Consoles (PlayStation, Wii, Xbox, etc.)	24	Wholesale Store	14
- W -		Woodworking Shops M&E	12
Warehouse Equipment	14	- X -	
Pallet Jacks (incl electric), hand trucks, etc.	14	X-Ray Equipment (other than Dental)	12
		X-Ray Equipment - Dental	18
		- Return to Index -	

When valuing a manufacturing plant using the trended investment method and you do not see the plant specifically identified in the index, it is suggested that you use an Average Manufacturing M&E – 7.5 table.

VIDEO ARCADE GAMES (Coin Operated) (Apply the following percent good to the un-trended historical cost.)		
Year 1	Year 2	Year 3 (or older)
60%	37%	20%

DVD VIDEOS, BLU-RAY VIDEOS, VIDEO GAMES, & VHS VIDEOS			
Value video rental inventories at retail trade level. Videos held exclusively for sale are exempt business inventory. The 2025 values are intended to reflect an average per video value for video rental inventory. Individual video values could be less for older ones or much more for new releases purchased just prior to assessment date.			
Year Placed in Service	DVDs	Blu-ray Disc	Video Games
2024	\$11	\$16	\$36
2023	\$7	\$10	\$22
2022 (or earlier)	\$3	\$4	\$9
Use of liquidation prices or volume purchases of videos, such as wholesale purchases, do not reflect retail trade level. Market value for videos must be greater than liquidation value or value established using volume/wholesale costs. <i>Value all VHS tapes at \$1 each.</i>			

WOODEN (Oak) WINE BARRELS AND INNERSTAVES (Apply the following percent good to the un-trended historical cost.)					
	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels (purchased for storage)	55%	25%	15%	8%	5%
Barrels (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt
Innerstaves (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt

BILLBOARDS & POSTER PANELS	
Type of Sign	Current Replacement Cost Per Lineal Foot
Unlighted	\$254
Externally Lighted	\$318
Internally Lighted	\$611
The above replacement costs include one support structure and one face. Multiple-faced signs should be adjusted to eliminate a support structure for each additional face as follows:	
Type of Sign	Deduction From Replacement Cost
Lighted / Unlighted 12 x 25'	\$2,034
Lighted / Unlighted 14 x 48'	\$5,125
Lighted / Unlighted 20 x 60'	\$7,932
For signs smaller than 12 x 25', use 40% of above deduction.	
DEPRECIATION – 4% straight line per year, based on effective age, up to 15% of replacement cost.	

TITLE PLANTS (Value each title plant physically located within each county, including title plants for other counties.)
See 2025 Title Plant (Supplement B) valuation table for rates

COMPUTER SOFTWARE
The 1991 Legislature defined computer software and established valuation methods. Custom software is exempt. For the 2025 assessment year, canned software shall be assessed as follows:
<ul style="list-style-type: none"> • Canned software acquired in 2024 shall be valued at 100% of its full acquisition cost. • Canned software acquired in 2023 shall be listed at 100% and valued at 50% of its full acquisition cost. • All software, canned or custom, purchased in 2022, and, before is exempt. • Embedded software is taxable and shall be valued as an integral part of the computer system, machinery, or equipment in which it is housed, at the established life of the equipment.

